

average of 3.74. At Wilbraham, he is a member of the Spanish Club. Additionally, he manages to give back to the community through his work with young children as the computer aid at Here We Grow Preschool. He has also figured out a way to include his soccer skills with his community service efforts as a volunteer at Top Soccer, which hosts clinics for disabled children.

Mr. Speaker, it is an honor to pay tribute to this young man attending Wilbraham & Monson Academy. Patrick Phelan's accomplishments transcend any single niche; he excels in athletics, scholarship, and community service. He has done many things to be proud of, and it is a great pleasure to see him recognized for his dedication and hard work. Patrick, congratulations on being selected as Gatorade's National High School Boys Soccer Player of the Year, and good luck in your future endeavors.

FREEDOM FOR OMAR RODRÍGUEZ SALUDES

HON. LINCOLN DIAZ-BALART

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. LINCOLN DIAZ-BALART of Florida. Mr. Speaker, I rise today to speak about Omar Rodríguez Saludes, a prisoner of conscience in totalitarian Cuba.

Mr. Rodríguez has been active in the Cuban pro-democracy movement since 1995. In his capacity as an activist for freedom, he has worked primarily as an independent journalist and photographer. Mr. Rodríguez is the director of the New Press, an independent news agency in Havana.

Mr. Rodríguez has dedicated his life to reporting and photographing the truth in totalitarian Cuba. Because Castro's totalitarian regime denies and abhors the truth, Mr. Rodríguez has been continually arrested and harassed by the dictator's ruthless machinery of repression. According to Amnesty International, Mr. Rodríguez was detained repeatedly between December 1998 and January 2002 for attempting to disseminate the truth about the only totalitarian dictatorship in the Western Hemisphere.

On March 20, 2003, as part of the brutal crackdown on Cuban pro-democracy activists, Mr. Rodríguez was arrested by the totalitarian government. Amnesty International reports that Mr. Rodríguez was convicted based on accusations such as "he photographed places that, because of the state they were in, gave a distorted image of Cuban reality."

After this sham trial, Mr. Rodríguez was sentenced to 27 years in the totalitarian gulag. I repeat, Mr. Rodríguez was sentenced to 27 years in Castro's gulag, because he captured the truth about a decayed, bankrupt, and ruthless regime on his roles of film.

Mr. Speaker, we must fight for freedom whenever and wherever human beings are shackled by totalitarian dictators. My colleagues, we must demand the immediate release of Omar Rodríguez Saludes and every prisoner of conscience in totalitarian Cuba.

"PUEBLO" RESOLUTION

HON. W. TODD AKIN

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. AKIN. Mr. Speaker, on 28 January 1968, the U.S.S. *Pueblo*, under the command of Cmdr. Lloyd "Pete" Bucher was attacked by four North Korean torpedo boats while in international waters. The attack resulted in the death of one Navy sailor and the capture of Cmdr. Bucher and his crew.

Held in concrete cells, the *Pueblo* crew was starved and tortured for 11 months. Fed mostly turnips, many of the malnourished crewmembers began to lose their sight. They were repeatedly beaten and burned on steam radiators.

By all accounts Cmdr. Bucher bore the brunt of the North Korean's wrath. Crewman James Kell explained it this way: "We were all beaten, we all were tortured. But [Bucher] had it double, triple, quadruple what we got."

Stu Russell, another crewman, echoes Kell's praise of Cmdr. Bucher: "The man was a giant. No matter who did what, he was always punished. I simply don't know where he got the strength and courage to go through what he did."

In January 2004, Cmdr. Lloyd "Pete" Bucher passed away and was subsequently buried with honors at Fort Rosecrans National Cemetery in Point Loma, San Diego, California. He died an American hero.

Today, joined by 15 bi-partisan colleagues, I introduce this Resolution to honor Cmdr. Lloyd "Pete" Bucher and the crew of the U.S.S. *Pueblo* who served our country, and suffered while doing so. They sacrificed that each of us may enjoy the liberty for which so many others have given the ultimate sacrifice.

PERSONAL EXPLANATION

HON. DOUG OSE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. OSE. Mr. Speaker, on Tuesday, February 24, 2004, I missed rollcall vote Nos. 25, 26, and 27, for family reasons. Had I been here, I would have voted "aye" on rollcall No. 25; "aye" on rollcall No. 26; and "aye" on rollcall No. 27.

LIMIT ON DEDUCTION FOR CHARITABLE CONTRIBUTIONS OF PATENTS AND SIMILAR PROPERTY

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. HOUGHTON. Mr. Speaker, today I am introducing legislation that would tighten the tax rules for technology donations. The proposal would prevent the abusive transactions, but would allow the fair market value of legitimate gifts of technology to be deducted when the technology is transferred to universities, teaching hospitals, or nonprofit research institutions. My good friend and former House col-

league, PAT ROBERTS, has introduced a companion bill in the Senate.

Taxpayers are permitted to deduct the fair market value of patents and related technology that are donated to tax exempt charities. The benefit from the tax savings generated by patent and technology donations encourages the private owners of technology to transfer the patent to credentialed institutions that can develop it, creating new markets, improving people's lives, creating jobs, and strengthening the educational capabilities and innovative skills of our universities, teaching hospitals and research institutions.

In recent years the Internal Revenue Service and the Treasury Department have identified serious problems that have allowed unscrupulous taxpayers to abuse the law. In some cases, technology of questionable value is donated to tax exempt entities that are either incapable or unwilling to develop it. Any "value" deducted in these cases is clearly exaggerated. In some cases, donor appraisals of otherwise valuable technology to a credentialed donee may have stated values that are inflated.

The Treasury Department has proposed a solution to these problems that would effectively eliminate any current deduction for donors of technology. While I strongly support measures to clean up the current law and tighten the rules for deductible gifts of technology, I believe Treasury's proposal goes too far.

My proposal would limit the incentive to very specific circumstances. Deductions would be limited to technology gifts in cases when all rights, title and interest in technology are transferred to either a university, teaching hospital, or non-profit research institute that is able to apply its credentialed expertise to the development of the technology. Under the proposal, the donor and donee of any cash included with a qualified gift must agree to limit its use to the development of the technology gift.

The bill adds a number of measures to avoid abuse in this area. Qualified appraisals and qualified appraisers are required and defined. One or more appraisals (second appraisal if value is over \$5 million) would be required without regard to any value limitation. The Secretary of the Treasury shall prescribe regulations or guidance regarding the qualified appraisals and qualified appraisers. In addition, other anti-abuse measures to prevent the bundling of patents or similar property and/or manipulation of the tax basis in order to increase the amount of the contribution are included.

I encourage my colleagues to support this important measure.

SLIMMING DOWN THE GOVERNMENT

HON. TOM COLE

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. COLE. Mr. Speaker, I rise today to address the issue of government spending. Prescription medicines for seniors, helping families own their own homes, supporting education and defending America—the list of the government's responsibilities to the American